

## RESOLUTION NO. 2014192

RE: AMENDING THE 2014 ADOPTED COUNTY BUDGET AS  
IT PERTAINS TO SOLID WASTE MANAGEMENT (A.8020.81)

Legislators MICCIO and BOLNER offer the following and move its adoption:

WHEREAS, the Deputy Commissioner of Solid Waste Management has advised that the calculation of the Net Service Fee (NSF) due from Dutchess County to Resource Recovery Agency is \$689,103 for the six months ending March 2014, and

WHEREAS, the Resource Recovery Agency's management is responsible for the calculation of the NSF, and

WHEREAS, the revenues and expenses for the Resource Recovery Facility have been verified by Sedore & Company, Certified Public Accountants, for the six months ending March 31, 2014 and they have concurred with the calculations based upon information provided to them, and

WHEREAS, there are insufficient funds to pay the January through March 2014 Net Service Fee, and

WHEREAS, it is necessary to amend the 2014 Adopted County Budget to provide funds to meet the County's obligation for the aforesaid period, now therefore, be it

RESOLVED, that the Commissioner of Finance is authorized, empowered and directed to amend the 2014 Adopted County Budget as follows:

APPROPRIATIONSIncrease

A.8020.81.4621	Service Fees	<u>\$189,103</u>
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REVENUESDecrease

A.1990.4007	General Contingency	<u>\$189,103</u>
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CA-112-14

CAB/ca/G-0852-E/G-1233-Q

6/10/14

Fiscal Impact: See attached statement

STATE OF NEW YORK

ss:

COUNTY OF DUTCHESS

This is to certify that I, the undersigned Clerk of the Legislature of the County of Dutchess have compared the foregoing resolution with the original resolution now on file in the office of said clerk, and which was adopted by said Legislature on the 7<sup>th</sup> day of July 2014, and that the same is a true and correct transcript of said original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Legislature this 7<sup>th</sup> day of July 2014.

CAROLYN MORRIS, CLERK OF THE LEGISLATURE

## FISCAL IMPACT STATEMENT

☐ NO FISCAL IMPACT PROJECTED

### APPROPRIATION RESOLUTIONS

(To be completed by requesting department)

Total Current Year Cost \$ 189,103

Total Current Year Revenue \$ \_\_\_\_\_  
and Source

Source of County Funds (check one): ☐ Existing Appropriations, ☒ Contingency,  
☐ Transfer of Existing Appropriations, ☐ Additional Appropriations, ☐ Other (explain).

Identify Line Items(s):

A.8020.81.4621 Service Fees \$189,103

Related Expenses: Amount \$ \_\_\_\_\_

Nature/Reason:

Anticipated Savings to County: \_\_\_\_\_

Net County Cost (this year): \$189,103  
Over Five Years: \_\_\_\_\_

### Additional Comments/Explanation:

In 2013, \$447,166 was set aside as an accounts payable (AP) for the 2013 4th quarter portion of the bill. Because the 4th quarter ended favorably, the \$447,166 AP will be released and realized as a refund of prior year expense revenue item in the 2014 budget which will offset the \$189,103 being taken from contingency.

Prepared by: Lindsay Carille, Deputy Commissioner Division of Solid Waste Management

MARCUS J. MOLINARO  
COUNTY EXECUTIVE



EOIN WRAFTER, AICP  
ACTING COMMISSIONER

**COUNTY OF DUTCHESS**  
DEPARTMENT OF PLANNING AND DEVELOPMENT

To: William F.X. O'Neil, Deputy County Executive

From: Lindsay Carille, Deputy Commissioner Division of Solid Waste Management

*L.C.*

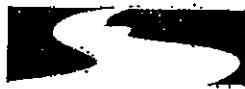
Re: Resolution Request; Additional funding for June 2014 Net Service Fee

Date: June 6, 2014

Enclosed is a Resolution Request for inclusion on the **July** agenda of the Legislature. The 2014 portion of the Net Service Fee for the period January through March of 2014 is \$189,103 more than what was budgeted for 2014 payments.

The amount of \$447,166 was put in a Service Fee AP account in 2013 and will be released and recorded as 2014 revenue, which will offset the cost.

c: Eoin Wrafter, Acting Commissioner  
Department of Planning and Development



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& COMPANY**

**CERTIFIED PUBLIC ACCOUNTANTS, P.C.**

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**Partners**

*Mark S. O'Sullivan, CPA*

*James E. Letterio, Jr., CPA*

*Linda M. Hannigan, CPA*

*James L. Sedore, Jr., CPA*

May 26, 2014.

William Calogero, Executive Director  
Dutchess County Resource Recovery Agency, Inc.  
96 Sand Dock Road  
Poughkeepsie, New York 12601

Re: Resource Recovery Facility  
Net Service Fee Calculation  
October 2013 - March 2014

Dear Mr. Calogero:

Pursuant to our agreement, we have inspected the above calculation as prepared by Agency staff. The Agency's management is responsible for the calculation of the net service fee. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We have verified the three months ended December 31, 2013 and the three months ended March 31, 2014 revenues and expenses for the Resource Recovery Facility. This verification consisted of tracing amounts used in the calculation to the Agency's October through December 2013 and January through March 2014 trial balances and certain reconciliations to year-to-date amounts.

We concur with the calculation based on the information provided to us resulting in a net balance due from Dutchess County in the amount of \$689,103. This balance due includes the net processing fee due from the Agency for the six months ended December 31, 2013 of \$8,583 and the net service fee due to the Agency for the six months ended March 31, 2014 in the amount of \$697,686. The net balance also includes the outstanding net service fee due to Dutchess County for 2013 amounting to \$83,876.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the Resource Recovery Facility Net Service Fee calculation. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

**Poughkeepsie Office**

2678 South Road | Suite 101 | Poughkeepsie, New York 12601

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William Calogero, Executive Director

May 26, 2014

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This report is intended solely for the use the information and use of the Dutchess County Resource Recovery Agency and Dutchess County and is not intended to be and should not be used by anyone other than those specified parties.

Very truly yours,



Linda M. Hammigan, C.P.A.

Partner

LMH/rcs

cc: Joseph Small, Chairman

DUTCHESS COUNTY RESOURCE RECOVERY AGENCY  
NET SERVICE FEE  
STATEMENT

March 31, 2014

NET SERVICE FEES

NET SERVICE FEES FOR OCTOBER 2013 THRU MARCH 2014  
SOLID WASTE DISPOSAL SERVICE AGREEMENT - PER  
ATTACHED SCHEDULE

\$697,686.00

NET SERVICE FEES FOR JULY 2013 THRU DECEMBER 2013  
RECYCLABLES PROCESSING AGREEMENT - PER  
ATTACHED SCHEDULE

(8,583)

NET SERVICE FEE BALANCE DUE AGENCY

\$689,103.00

# DUTCHESS COUNTY RESOURCE RECOVERY AGENCY

## MRF NSF PAYMENT CALCULATION

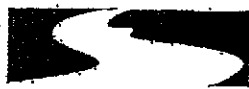
FOR JULY THRU DECEMBER 2013

FORMULA TERM	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL DUE AGENCY
EXPENSES							
CSF							\$0
CONTRACTOR SERVICE FEE							
AE	\$1,700	\$1,603	\$1,595	\$1,700	(\$2,550)	(\$11,017)	(\$6,969)
AGENCY EXPENSES							
(CSF + AE)	\$1,700	\$1,603	\$1,595	\$1,700	(\$2,550)	(\$11,017)	(\$6,969)
REVENUES							
RMR							\$0
RECOVERED MATERIALS REVENUES							
TF	\$309	\$1,196	\$109	\$69		(\$69)	\$1,614
PER TON FEES-RECYCLING							
(RMR + TF)	\$309	\$1,196	\$109	\$69	\$0	(\$69)	\$1,614
EXCESS OF REVENUES OVER EXPENSES	(\$1,391)	(\$407)	(\$1,486)	(\$1,631)	\$2,550	\$10,948	\$8,563

Dutchess County Resource Recovery Agency  
Net Service Fee Calculation  
For the Six Months Ended Mar 2014

Description	Oct	Nov	Dec	Jan	Feb	Mar	Total
<u>Expenses</u>							
Bond Debt Service	\$ 78,214	\$ 78,214	\$ (106,406)	\$ 93,970	\$ 183,970	\$ 138,970	\$ 466,931
Use of DSR proceeds			(97,964)				\$ (97,964)
Contractor Fees & Pass-throughs	1,082,004	1,065,531	1,117,806	953,735	829,287	1,068,653	\$ 6,117,017
Agency Expenses	328,216	420,789	320,413	301,179	335,060	416,450	\$ 2,122,107
Total Expenses	1,488,434	1,564,534	1,233,849	1,348,885	1,348,317	1,624,073	8,608,091
<u>Revenues</u>							
Waste Disposal Fees	1,244,215	1,123,827	970,162	1,012,870	844,487	1,004,671	\$ 6,200,232
Energy Revenues	246,913	270,920	291,689	305,541	166,600	212,770	\$ 1,494,434
Recovered Mat Revenues		76	158	67	194	76	571
Other Revenues	19,427	18,765	175,256	970	374	377	\$ 215,169
Total Revenues	1,510,555	1,413,589	1,437,264	1,319,448	1,011,656	1,217,894	7,910,406
Net Service Fee due Agency							\$ 697,686





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May 26, 2014.

William Calogero, Executive Director  
Dutchess County Resource Recovery Agency, Inc.  
96 Sand Dock Road  
Poughkeepsie, New York 12601

Re: Materials Recycling Facility  
Net Processing Fee Calculation  
July 2013 - December 2013

Dear Mr. Calogero:

Pursuant to our agreement, we have inspected the above calculation as prepared by Agency staff. The Agency's management is responsible for the calculation of the net processing fee. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We have verified the six months ended December 31, 2013 revenues and expenses for the Materials Recycling Facility. This verification consisted of tracing amounts used in the calculation to the Agency's July through December 2013 trial balances and certain reconciliations to year-to-date amounts.

We concur with the calculation based on the information provided to us resulting in a balance due from the Agency in the amount of \$8,583. This balance due to Dutchess County has been deducted from the net service fee calculated for the Resource Recovery Facility for the six months ended March 31, 2014.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the Materials Recycling Facility Net Processing Fee calculation. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Poughkeepsie Office

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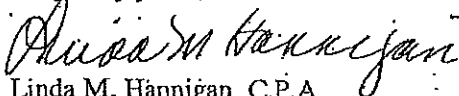
William Calogero, Executive Director

May 26, 2014

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Very truly yours,



Linda M. Hannigan, C.P.A.

Partner

LMH:rcs

cc: Joseph Small, Chairman